

TABLE OF CONTENTS

FOREWORD	i
TABLE OF CONTENTS	iii
INTRODUCTION	vii
FIGURES	viii
TABLES	xii
Chapter 1	Introduction and Summary
★	0101 General 1-1
★	0102 Background 1-1
	0103 Policy 1-1
	0104 Coverage 1-2
★	0105 Effective Date 1-2
★	0106 Department of Defense (DoD) Reporting Entities 1-2
★	0107 Content of Audited Financial Statements 1-4
★	0108 Financial Statement Audits 1-8
Chapter 2	General Instructions for the Financial Statements
★	0201 Responsibility for Preparing Financial Statements 2-1
★	0202 Reporting Schedule 2-5
★	0203 Management Representation Letters 2-9
★	0204 Legal Representation Letters 2-10
★	0205 General Preparation Instructions 2-14
Chapter 3	Overview and Other Accompanying Information (to be provided separately)
Chapter 4	Balance Sheet
★	0401 Formats for the Balance Sheet 4-1
★	0402 Instructions for the Preparation of the Balance Sheet 4-7
Chapter 5	Statement of Net Cost
★	0501 Format for the Statement of Net Cost 5-1
★	0502 Instructions for the Preparation of the Statement of Net Cost 5-4
★	0503 Program Presentation 5-8

Chapter 6	Statement of Changes in Net Position		
★	0601	Format for the Statement of Changes in Net Position	6-1
★	0602	Instructions for the Preparation of the Statement of Changes in Net Position	6-4
Chapter 7	Statement of Budgetary Resources		
★	0701	Format for the Statement of Budgetary Resources	7-1
★	0702	Instructions for the Preparation of the Statement of Budgetary Resources	7-5
Chapter 8	Statement of Financing		
★	0801	Format for the Statement of Financing	8-1
★	0802	Instructions for the Preparation of the Statement of Financing	8-4
Chapter 9	Statement of Custodial Activity		
★	0901	Format for the Statement of Custodial Activity	9-1
★	0902	Instructions for the Preparation of the Statement of Custodial Activity	9-1
Chapter 10	Notes to the Financial Statements (to be provided separately)		
	1001	General	
	1002	Note 1. Significant Accounting Policies	
	1003	Note 2. Nonentity Assets	
	1004	Note 3. Fund Balances with Treasury	
	1005	Note 4. Investments, Net	
	1006	Note 5. Accounts Receivable, Net	
	1007	Note 6. Other Assets	
	1008	Note 7. Cash and Other Monetary Assets	
	1009	Note 8. Direct Loans and Loan Guarantees, Non-Federal Borrowers	
	1010	Note 9. Inventory and Other Related Property	
	1011	Note 10. General Property Plant and Equipment (PP&E)	
	1012	Note 11. Liabilities Not Covered by Budgetary Resources	
	1013	Note 12. Accounts Payable	
	1014	Note 13. Debt	
	1015	Note 14. Environmental Liabilities & Environmental Disposal Liabilities	
	1016	Note 15. Other Liabilities	
	1017	Note 16. Commitments & Contingencies	
	1018	Note 17. Military Retirement Benefits & Other Employment Related Actuarial Liabilities	
	1019	Note 18. Unexpended Appropriations Resources	
	1020	Note 19. Disclosures Related to the Statement of Net Costs	
	1021	Note 20. Disclosure Related to the Statement of Changes in Net Position	
	1022	Note 21. Disclosure Related to the Statement of Budgetary Resources	
	1023	Note 22. Disclosures Related to the Statement of Financing	
	1024	Note 23. Disclosures Related to the Statement of Custodial Activity	

1025	Note 24. Other Disclosures	
Chapter 11	Required Supplementary Stewardship Information Reporting	
★	1101 General	11-1
★	1102 National Defense PP&E	11-2
★	1103 Heritage Assets	11-7
★	1104 Stewardship Land	11-10
★	1105 Investment Nonfederal Physical Property	11-12
★	1106 Research and Development	11-14
Chapter 12	Required Supplementary Information	
★	1201 Disaggregated Statement of Budgetary Resources	12-1
★	1202 Deferred Maintenance	12-8
★	1203 Segment Information	12-11
★	1204 Intragovernmental Transactions from the Consolidating Trial Balance	12-13
Chapter 13	Intragovernmental Eliminations	
★	1301 General	13-1
★	1302 Background	13-1
★	1303 Levels of Eliminations Data Aggregation	13-4
★	1304 Aggregation and Exchange of Intra-DoD Trading Partner Data on the Sale of Goods and Services	13-5
★	1305 Intra-DoD Seller/Buyer Accrual Adjustment Calculation	13-7
★	1306 Recording Buyer Side Departmental Level Intra-DoD Transaction Balance Adjustments	13-8
★	1307 Intragovernmental Fiduciary Transactions	13-11
★	1308 Transfers-In and Transfers-Out	13-14
★	1309 Prior Period Adjustments	13-16
★	1310 Intragovernmental Capitalized Purchases	13-16
★	1311 Reconciliation with Trading Partners	13-16
★	1312 Elimination of Budgetary Accounts (4000 Series Accounts)	13-17
★	1313 Trading Partner Codes	13-17
★	1314 Accounts to be Eliminated	13-21
★	1315 Other Transactions	13-23
Chapter 14	Disclosure Checklist	
	1401 General	14-1
★	1402 Disclosures Required by Statement of Federal Financial Accounting Standard (SFFAS) No. 1	14-2
★	1403 Disclosures Required by SFFAS No. 2	14-4
★	1404 Disclosures Required by SFFAS No. 3	14-5

★	1405	Disclosures Required by SFFAS No. 4	14-11
★	1406	Disclosures Required by SFFAS No. 5	14-12
★	1407	Disclosures Required by SFFAS No. 6	14-15
★	1408	Disclosures Required by SFFAS No. 7	14-19
	1409	Disclosures Required by SFFAS No. 8	14-25
Appendix A	Appropriation and Fund Symbols by Reporting Entity		A-1
Appendix B	Reconciliation Requirements for the Annual Financial Statements		B-1
Appendix C	General Ledger Crosswalk for the Balance Sheet		C-1
Appendix D	General Ledger Crosswalk for the Statement of Net Cost		D-1
Appendix E	General Ledger Crosswalk for the Statement of Changes in Net Position		E-1
Appendix F	General Ledger Crosswalk for the Statement of Budgetary Resources		F-1
Appendix G	General Ledger Crosswalk for the Statement of Financing		G-1
Appendix H	General Ledger Crosswalk for the Statement of Custodial Activity		H-1